



FY 2006 Property Tax INFORMATION

City of Boston Fiscal Year 2006 First Quarter Tax Bill

Good Value from Good Information

Assessing Department Annual Maintenance Project

Each year, the Valuation division of the City of Boston Assessing Department undertakes a maintenance project. This project consists of field-inspecting properties that have experienced data changes due to a sale, change in use, and change in condition or tax status during the previous calendar year.

A field inspection is performed to verify and update a real property parcel due to: a home sale; a permit issued for new construction or major rehab project; a condo conversion; the incidence of a property fire or a building demolition; a change in tax status for exempt property; and a parcel identification change resulting from property that has been consolidated with one or more other parcels or subdivided. This project is part of the Assessing Department's commitment to maintaining accurate, consistent and up-to-date property parcel data throughout the city.

Why is the maintenance project conducted?

The main purpose of the maintenance project is to verify and update the Assessing Department property data.

Under Massachusetts Law and Department of Revenue guidelines, the Assessing Department must determine the full and fair cash value of properties each year. The maintenance project contributes to the annual valuation system by verifying actual changes in property data. It also gives assessors the opportunity to correct property data before assessments be-

come finalized later in the year. The maintenance project provides property owners with a consistent, timely and accurate application of value on their property. Since property owners are participants in the real estate market, assessors rely on and value their input.

To obtain further information about the maintenance project, contact the Assessing Department Valuation Division at (617) 635-1141.

Important Facts About FY 2006 Tax Bills

■ Your 1st quarter Fiscal Year 2006 tax bill is a preliminary bill based on your property's Fiscal Year 2005 taxes. 1st quarter taxes are due on **Monday, August 1, 2005**. To avoid interest charges, you must pay the bill in full.

■ Your 2nd quarter Fiscal Year 2006 tax bill is a preliminary bill that will be issued in late September. Taxes are due **Tuesday, November 1, 2005**.

■ Your 3rd quarter tax bill will be issued in late December. The new Fiscal Year 2006 assessment and tax rate will appear on this bill. For Fiscal Year 2006, the abatement filing period follows the 3rd quarter tax bill. Taxes are due **Wednesday, February 1, 2006**.

■ Your 4th quarter tax bill will be issued in late March 2006. Taxes are due **Monday, May 1, 2006**.

■ If you have a mortgage with a real estate escrow account, forward your bill to the bank or mortgage company to ensure sufficient time for timely payment.

■ Applicants for residential and personal exemptions must provide their Social Security number on the application form. This information will be kept confidential by the Assessing Department and used solely to confirm residency compliance.

THIS IS AN IMPORTANT NOTICE. PLEASE HAVE IT TRANSLATED.

Questo é una notizia molto importante. Per piacere falla tradurre.

Este es un aviso importante. Sirvase mandarlo traducir.

C'est est importante. Veuillez faire traduire.

ĐÂY LÀ MỘT BẢN THÔNG CÁO QUAN TRỌNG.

XIN VUI LÒNG CHO DỊCH LẠI THÔNG CÁO NÀY.

Este é um aviso importante. Por favor mande traduzi-lo.

Es é un avizo importanti. Di favor, manda traduzil.

Se yon anons ki enpòtan anpil. Sou Ple, fè tradwi li pou w.

Σπουδαία Πληροφορία – Παρακαλώ να το μεταφράσετε.

重要文件，請翻譯成中文。

Taxpayer Referral & Assistance Center (TRAC)

(617)635-4287

Contact the TRAC office about:

- Property tax
- Residential exemption
- Elderly and other personal exemptions
- Duplicate tax bills
- Motor vehicle excise tax
- Boat excise tax
- Current tax bill balances and payments

The TRAC office is located in Room M5, mezzanine level of City Hall and is open weekdays from 9 AM - 5 PM.

Visit TRAC on-line at www.cityofboston.gov/trac

Thomas M. Menino, Mayor

Ronald W. Rakow, Commissioner of Assessing

FY 2006 Real Estate Tax Calendar

The City of Boston employs a quarterly tax billing system

July 1, 2005	Fiscal Year 2006 begins 1 st Quarter preliminary tax bill issued (the first of two equal amounts; estimated tax bills are based on Fiscal Year 2005 taxes)
August 1, 2005	1 st Quarter tax due
September 2005	Personal exemption renewal applications mailed Residential exemption applications mailed to new owners who purchased property in calendar year 2004
October 1, 2005	2 nd Quarter preliminary tax bill issued (the second of two equal and preliminary tax bills based on Fiscal Year 2005 taxes)
November 1, 2005	2 nd Quarter tax due
Late December	3 rd Quarter actual tax bill issued (bill reflects the actual value and tax rate for Fiscal Year 2006)
January 2006	FY 2006 Abatement filing period begins Filing period for certain personal exemptions begins (Elderly, Blind, Surviving Spouse, Disabled Veteran, etc.)
February 1, 2006	3 rd Quarter tax due FY 2006 Abatement filing period ends
March 1, 2006	Final date for owners of taxable personal property to file Form of List Final date for charitable organizations to file the 3ABC Form
Late March 2006	Residential and certain personal exemptions must be filed within 3 months of the mailing date of the 3 rd Quarter tax bill
April 1, 2006	4 th Quarter tax bill issued
May 1, 2006	4 th Quarter tax due
June 30, 2006	Fiscal year ends

Residential & Personal Exemptions

The **residential exemption** allows taxpayers who own and occupy their home to have a portion of their property value exempted from taxation. To qualify for Fiscal Year 2006, homeowners must have owned and occupied their home on January 1, 2005. Documentation proving ownership and occupancy is required. **NOTE: Your Social Security Number is required for identification purposes and will be kept confidential. It will be used solely to confirm a 2004 personal income tax filing from your address with the Commonwealth of Massachusetts Department of Revenue. No exemption will be allowed if this number is not provided.**

Applications for Fiscal Year 2006 will be sent in September 2005 to those persons who purchased their homes in calendar year 2004. If you purchased your home in calendar 2005, a residential exemption application will be sent to you in September 2006.

For Fiscal Year 2006, the residential exemption will be applied to the 3rd quarter tax bill.

Frequently Asked Questions

It is July 2005. Why have I received a tax bill for "Fiscal Year" 2006?

The City of Boston operates on a "Fiscal Year" basis. Unlike the calendar year (January 1 – December 31), the fiscal year runs from July 1 to the following June 30 (i.e., Fiscal Year 2006 is from July 1, 2005 – June 30, 2006).

Where should I mail my real estate tax bill payment?

Mail your tax payments to: City of Boston Real Estate, P. O. Box 55808, Boston, MA 02205-5808.

Where do I obtain tax payment information?

For current fiscal year payments: call the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287 or access tax payment information online at www.cityofboston.gov/assessing.

For prior year tax payments: call the Collector's office at (617) 635-4131.

I'm a new owner. Why did I receive my tax bill in the former owner's name?

State law requires the Collector's office to send tax bills to the owner of record as of January 1, the assessment date. The assessment date for all FY 2006 tax bills is January 1, 2005. Ownership changes made after that date will be reflected in the next fiscal year. Contact the Assessing Department Tax Data Administration unit at (617) 635-3783 for further information.

New owners may obtain a duplicate tax bill by calling the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287.

I own a house and an adjacent lot. How can I consolidate my separate parcel tax bills into one bill?

Obtain a Consolidation Request Form by calling the Taxpayer Referral & Assistance Center at (617) 635-4287 or on-line at www.cityofboston.gov/assessing. Go to FORMS on the menu. Be sure to include the property parcel ID numbers you wish to consolidate and their exact locations.

Personal exemptions are available to qualified homeowners who are: Elderly, Blind, Surviving Spouses, Minor children of deceased parents, or Veterans with service-connected disabilities. Each exemption has certain eligibility requirements (i.e. age, income restrictions). You may not receive more than one personal exemption. If, however, you qualify for two or more exemptions, you will receive the exemption that saves you the most money. Information about personal exemptions and their specific requirements can be obtained from the Assessing Department Taxpayer Referral & Assistance Center at (617) 635-4287 or on-line at www.cityofboston.gov/assessing.

How to Obtain Residential & Personal Exemption Applications

Call the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287 to request an application or obtain an application online at www.cityofboston.gov/trac. Go to FORMS on the menu. Return your completed application with the required documentation to: Assessing Department, Room 301, City Hall, Boston, MA 02201.